OXFAM HONG KONG

INCOME AND EXPENDITURE ACCOUNT

FOR THE OXFAM RICE EVENT BY A PUBLIC SUBSCRIPTION PERMIT
ISSUED BY THE SOCIAL WELFARE DEPARTMENT

HELD ON 9, 10, 17 AND 24 MAY 2026

PUBLIC SUBSCRIPTION PERMIT NO: 2026/023/1

OXFAM HONG KONG
INCOME AND EXPENDITURE ACCOUNT
FOR OXFAM RICE EVENT BY A PUBLIC SUBSCRIPTION PERMIT ISSUED BY THE SOCIAL WELFARE DEPARTMENT
HELD ON 9, 10, 17 AND 24 MAY 2026
PUBLIC SUBSCRIPTION PERMIT NO: 2026/023/1

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE MANAGEMENT OF OXFAM HONG KONG ("THE PERMITTEE")
PUBLIC SUBSCRIPTION PERMIT NO: 2026/023/1

Pursuant to the conditions stated in the Public Subscription Permit issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to report on the attached income and expenditure account of the Permittee's Oxfam Rice Event held on 9, 10, 17 and 24 May 2026 ("the Event").

Responsibilities of the Management

The Management are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation, setting out the gross subscriptions raised from the Event and the expenses incurred in connection with the Event, in order to comply with the conditions stated in the Public Subscription Permit issued by the SWD. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure account so that it reflects the subscriptions raised and expenses incurred in connection with the Event and is free from material misstatement.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's Responsibilities

Our responsibility is to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and with reference to Practice Note 850 (Revised), reporting on Flag days, General Charitable Fund-raising Activities and Solicitation of Signed Authorization Forms Covered by Public Subscription Permits issued by the Social Welfare Department issued by the HKICPA. We have planned and performed our work to obtain limited assurance for giving our conclusion below.

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE MANAGEMENT OF OXFAM HONG KONG ("THE PERMITTEE")
PUBLIC SUBSCRIPTION PERMIT NO: 2026/023/1

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

Accordingly, we do not express an audit opinion.

Our engagement included carrying out limited procedures for obtaining sufficient appropriate evidence to be able to draw a conclusion, such as inquiries primarily of persons responsible for financial and accounting matters and other procedures we considered necessary. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion
Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached income and expenditure account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Permittee in respect of the Event that have been recorded in its books and records made available to us in accordance with the basis of preparation.

Intended Users and Purpose
This report is intended solely for the purpose of assisting the Permittee to satisfy the conditions stated in the Public Subscription Permit issued by the SWD in connection with the Event and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.

Faithway CPA & Co.
Certified Public Accountant (Practising)
Hong Kong, 14 AUG 2026
YIM, Yu Shan
Practising Certificate Number: P06719

OXFAM HONG KONG
INCOME AND EXPENDITURE ACCOUNT
FOR OXFAM RICE EVENT BY A PUBLIC SUBSCRIPTION PERMIT ISSUED BY THE SOCIAL WELFARE DEPARTMENT
HELD ON 9, 10, 17 AND 24 MAY 2026
PUBLIC SUBSCRIPTION PERMIT NO: 2026/023/1

INCOME	HK$
Income from rice selling	561,578
EXPENDITURE	
Advertising and promotion	89,338
Audit fee	5,000
Cleaning	3,040
Venue hire	3,100
Insurance	7,407
Office supplies	3,972
Printing	2,190
Production	20,074
Transportation	49,012
	183,133
Excess of income over expenditure	378,445

Approved and authorized for issue on behalf of Oxfam Hong Kong on 14 AUG 2026

Henry Tang
Director General

Esther Chan
Director of Operations

OXFAM HONG KONG
INCOME AND EXPENDITURE ACCOUNT
FOR OXFAM RICE EVENT BY A PUBLIC SUBSCRIPTION PERMIT ISSUED BY THE SOCIAL WELFARE DEPARTMENT
HELD ON 9, 10, 17 AND 24 MAY2026

1. General

Section4(17)(i) of Summary Offences Ordinance (Cap. 228) stipulates that activities relating to charitable sales and donations in public places require permits from the Social Welfare Department (SWD). Certain activities of the Oxfam Rice Event ("the Event") held on 9, 10, 17 and 24 May 2026 fell under this requirement and therefore Oxfam Hong Kong (OHK) obtained permit number 2026/023/1 on 30 April 2026.

2. Basis of preparation

(a) All donations raised through the Event are used for poverty alleviation projects of Oxfam Hong Kong.

Donation income is recognised on an accrual basis.

(b) Expenditure represents the costs incurred directly in respect of the fund-raising activities.

Expenditure is recognised on an accrual basis.

3. Donations credited to the bank

	HK$
Excess of income over expenditure arising from activities under permit no. 2026/023/1	378,445
Add: accrued expenditure not yet paid as at 3 July 2026	9,330
Net balance of donations deposited into Permittee's bank account by 3 July 2026	387,775